UNITED STATES BANKRUPTC SOUTHERN DISTRICT OF NEW	YORK
In re:  DELPHI AUTOMOTIVE SYSTE	   Chapter 11
	Case No. 05-44640
Debtor.	   <u>Claim#16487</u> X
·	OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)
A 12 A	D George Company Iston & Bird LLP 201 West Peachtree Street tlanta, GA 30309 ttn: Jennifer M. Meyerowitz, Esq.
(unless previously expunged by co LO Tr 81	wn above, in the amount of \$405,670.69 has been transferred urt order) to:  ONGACRE MASTER FUND, LTD.  ransferor: P D George Company  0 Seventh Avenue, 22nd Floor  ew York, NY 10019  tt: Vladimir Jelisavcic
•	not object to the transfer of your claim. However, IF YOU DF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF
- FILE A WRITTEN OBJ	ECTION TO THE TRANSFER with:
United States Band Southern District of One Bowling Gree New York, New Y	of New York
Refer to INTERNAL CONTROL will be scheduled. IF YOUR OWILL BE SUBSTITUTED ON O	UR OBJECTION TO THE TRANSFEREE.  No in your objection. If you file an objection, a hearing BJECTION IS NOT TIMELY FILED, THE TRANSFEREE JR RECORDS AS THE CLAIMANT.  Intake Clerk
FOR CLERK'S OFFICE USE ON	named party, by first class mail, post prepaid on, 2007.  Outside Agent)
	Deputy Clerk

## EVIDENCE OF TRANSFER OF CLAIM

## Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

## Claim # 16487

**PD GEORGE COMPANY**, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

## LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7<sup>th</sup> Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$405,670.69 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated December 26, 2006.

THE P.D. GEORGE COMPANY LONGACRE MASTER FUND, LTD.

By: /s/ James R. McMillin By: /s/ Steven S. Weissman

Name: James R. McMillin Name: Steven S. Weissman

Title: VP Finance & CFO Title: Director